DOCUMENT RESUME

ED 070 368 HE 003 594

TITLE	Preliminary Budget Forecasts for Provincially-Assisted Universities of Ontario for the Fiscal Year Ended April 30, 1973.
INSTITUTION	Council of Ontario Universities, Toronto.
PUB DATE	Oct 72
NOTE	100p.
EDRS PRICE	MF-$0.65 HC-$3.29
DESCRIPTORS	Budgeting; *Educational Economics; *Educational Finance; *Financial Support; *Higher Education; Income; *International Education; Statistical Data

ABSTRACT

The data contained in this report reflect budget forecasts for provincially-assisted universities in Ontario for the fiscal year ending April 1973. The report was prepared early in 1972 and submitted by the universities prior to the availability of fall 1972 enrollment information. The data contain projected figures for: (1) operating expenses by object of expense and functional area; (2) operating revenue by source; (3) percentage of operating expenses by object of expense and by university; (4) percentage of operating expenses by functional area by university; and (5) percentage of operating revenue by source of revenue and by type of fund. (HS)

FILMED FROM BEST AVAILABLE COPY

ED 035594

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
OFFICE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY.

COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

72-16

ED 070368

Report to the Council of Ontario Universities

PRELIMINARY BUDGET FORECASTS FOR PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1973

Council of Ontario Universities
Conseil des Universités de l'Ontario
102 Bloor Street West
Toronto 181, Ontario

October, 1972

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

102 BLOOR STREET WEST
TORONTO 181, ONTARIO
(416) 920-6865

October 23, 1972.

The Honourable J. McNie,
Minister of Colleges and Universities,
6th Floor, Mowat Block,
Queen's Park,
Toronto 182, Ontario.

Dear Mr. Minister:

I enclose, on behalf of the Council of Ontario Universities, a report showing the preliminary budget forecasts for the provincially assisted universities of Ontario for the fiscal year ended April 30, 1973.

Although the general caveat which forms an integral part of the report makes specific reference to the preliminary nature of these forecasts, the Council wishes to draw to your attention the most recent predictions of fall enrolment which indicate that the system-wide actual position will fall short of the official projection. Notwithstanding the efforts of universities to reduce expenses further, this shortfall may worsen the budgeted deficit position shown in the report.

The Council wishes to convey its appreciation to the members of the Ministry staff who cooperated very closely with the Committee of Finance Officers - Universities of Ontario in the development of the budget report format.

Sincerely yours,

John B. Macdonald,
Executive Director.

Encl.

TABLE OF CONTENTS

1. Committee Report

2. Caveats

3. Summary Information

Table 1	Operating Expenses by Object of Expense and Functional Area
Table 2	Operating Revenue by Source
Schedule 1A	Operating Expense Analysis Percentage of Operating Expenses by Object of Expense and by University.
Schedule 1B	Operating Expense Analysis Percentage of Operating Expenses by Functional Area by University.
Schedule 2	Operating Revenue Analysis Percentage of Operating Revenue by Source of Revenue and by Type of Fund

4. Guidelines and Definitions

5. Individual University Financial Information

1. COMMITTEE REPORT

Report of

The Committee of Finance Officers - Universities of Ontario
to the Council of Ontario Universities

Preliminary Budget Forecasts for Provincially-Assisted
Universities of Ontario for the fiscal year
ended April 30th 1973.

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the Provincially-Assisted Universities. The submissions show details of the university operating revenue and the operating expenses by function and object of expense on a reporting format designed by the Committee of Finance Officers - Universities of Ontario. The summary data provided are outlined on the accompanying table of contents.

The Committee of Finance Officers, through its Task Force 'A', has developed the reporting format through close cooperation with the Director of the Operating Support Branch of the Ministry of Colleges and Universities. The guidelines and definitions used to produce reasonable uniformity are identical to those used for the submission of "actual" results of the 1971-72 fiscal period, modified only to condense the number of objects of expense reported upon.

Attention is directed to the General Caveat included in this Report and in particular to the statement that the data is compiled from preliminary estimates only. In addition certain universities have appended comments which form an integral part of their individual submissions.

The Committee is continuing the study of the usefulness of the budget forecast reporting and welcomes comments and suggestions from readers of this Report.

Chairman - Task Force 'A' - Committee of
Finance Officers - Universities
of Ontario

Chairman - Committee of Finance Officers -
Universities of Ontario

2. CAVEATS

GENERAL CAVEAT

The data contained in this report reflects budget forecasts prepared early in 1972 and submitted by the universities prior to the availability of Fall 1972 enrolment information. The report must therefore be considered as containing preliminary estimates only which may be subject to extensive change as the fiscal year progresses.

In addition to the foregoing there remain differences among universities in organization, physical environment, management philosophy, budgetary and accounting procedures which render certain of the summary data of revenue and expenses subject to interpretation or clarification.

TRENT UNIVERSITY

The budget information set out on the following schedules was prepared in February and March of 1972, and represents a preliminary estimate of the operating revenues and expenses of Trent University during the 1972-73 year. Board approval of this provisional budget was obtained in March, 1972. At the request of the Board further investigation of ways to effect additional savings, and of means to limit expenditures, is continuing, pending a review and revision of the 1972-73 budget after enrolment is known.

University of Waterloo

Waterloo, Ontario, Canada

Office of the President

10 August 1972

Council of Ontario Universities,
102 Bloor Street West,
Toronto 181, Ontario.

Dear Sir:

Please find enclosed the report of our budget estimates for the year ended 30 April 1973. At this date we do not have a firm indication of the anticipated results of the Fall registration and it is therefore possible that the display of total revenue and expenses, as well as the distributions within the object categories, will be subject to considerable change.

As a result of the timing of the decision to change the fiscal year end in 1972, this University decided to extend its operating budget to cover the twenty-two months ending 30 April 1973. No attempt has been made to restrict expenses to any specific timing within the total period and the budget estimates therefore presently reflect the balance of unexpended allocations following close-off of the ten month fiscal period ended 30 April 1972. It follows that the report cannot be taken as representative of the estimates for a "normal" twelve month operation.

Yours very truly,

B. C. Matthews,
President.

AHH/mfh
Encl.

3. SUMMARY INFORMATION

TABLE 1

Provincially-Assisted Universities of Ontario
Operating Expenses by Object of Expense and Functional Area
Preliminary Budget for the Fiscal Year Ended April 30th, 1973
(in thousands of dollars)
(excluding Algoma and Hearst)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	Total
	All Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	166,927	16,865	183,792							183,792
(ii) Other instruction and research	22,681	630	23,311							23,311
(iii) Other salaries and wages	37,590	6,203	43,793	21,268	10,392	8,349	21,176	33,902	3,270	142,150
Total salaries and Wages	227,198	23,698	250,896	21,268	10,392	8,349	21,176	33,902	3,270	349,253
2. Fringe Benefits	19,863	2,841	22,704	1,885	907	668	2,016	3,407	334	31,921
Total Salaries, Wages and Fringe Benefits	247,061	26,539	273,600	23,153	11,299	9,017	23,192	37,309	3,604	381,174
3. Books and periodicals	-	-	-	12,376	-	-	-	-	60	12,436
4. Utilities and taxes	-	-	-	-	-	-	-	19,967	290	20,257
5. Scholarships, bursaries, etc.	-	-	-	-	-	1,468	-	-	-	1,468
6. Other Expenses	31,872	2,898	34,770	2,134	10,951	2,748	5,551	16,042	6,945	79,141
7. Internal cost allocations	-	-	-	-	(697)	(22)	(139)	(3,100)	-	(3,958)
TOTAL	278,933	29,437	308,370	37,663	21,553	13,211	28,604	70,218	10,899	490,518

Computing Costs - Academic	14,929
- Non-Academic	6,624
Total (to agree with total of Computing column above)	21,553

TABLE 2

Provincially-Assisted Universities of Ontario
Operating Revenue by Source
Preliminary Budget for the Fiscal Year Ended April 30th, 1973
(in thousands of dollars)
(excluding Algoma and Hearst)

Source of Revenue \ Type of Fund	Operating
1. Government Grants	
(i) Provincial:	
(a) Formula	356,451
(b) Principal and interest repayments	-
(c) Other	22,321
Total Provincial Grants	378,772
(ii) Federal	489
(iii) Other	324
2. Fees (a) Tuition	86,512
(b) Other	3,330
3. Long Term Debt	
(a) Provincial	-
(b) Other	-
4. Gifts, Donations and Non-Government Grants	1,081
5. Other	10,976
TOTAL REVENUE	481,484
TOTAL EXPENSES (brought forward from Table 1)	490,518
Excess of Revenue over Expenses	(9,034)

	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	110,490.1	169,744.5
- Part-time F.T.E.	21,661.2	24,623.4
Graduate - Full-time F.T.E.	13,131.6	49,791.0
- Part-time F.T.E.	1,892.6	6,498.6
TOTAL	147,175.5	250,657.5

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

Provincially-Assisted Universities of Ontario
Percentage of Operating Expenses by Object of Expense and University
Preliminary Budget for the Fiscal Year Ended April 30, 1973.
(excluding Algoma and Hearst)

Object of Expense / Functional Area	Brock	Carl.	Guelph (excl. OMAF)	Guelph (incl. OMAF)	Lake.	Laur.	Nip.	McMas.	Ott.	Que.	Tor.	Scar.	Erin.	Trent	Wat.	West.	Wind.	York	Total
1. Salaries and Wages-																			
(i) Academic ranks	40.0	38.0	35.4	32.8	38.9	41.2	50.2	34.6	41.6	35.1	35.9	33.9	32.9	40.0	34.0	40.5	39.7	43.3	37.5
(ii) Other instr.& res.	3.0	8.5	3.7	3.4	2.3	5.0	-	7.4	3.5	6.0	5.2	8.4	7.2	0.2	4.9	3.4	2.8	3.5	4.8
(iii) Other sal.& wages	25.0	24.2	32.6	35.0	29.1	25.4	21.2	27.4	27.2	28.9	29.4	28.6	26.3	29.5	30.4	28.5	31.7	28.6	29.0
TOTAL Sal. & Wages	68.0	70.7	71.7	71.2	70.3	71.6	71.4	69.4	72.3	70.0	70.5	70.9	66.4	69.7	69.3	72.4	74.2	75.4	71.2
2. Fringe benefits	7.0	6.1	6.6	6.5	5.6	5.2	3.8	8.3	6.8	6.5	6.2	5.9	5.4	6.3	5.7	7.0	7.1	6.3	6.5
TOTAL Sal.Wages, Ben.	75.0	76.8	78.3	77.7	75.9	76.8	75.2	77.7	79.1	76.5	76.7	76.8	71.8	76.0	75.0	79.4	81.3	81.7	77.7
3. Books & periodicals	3.3	3.2	2.1	1.6	2.7	3.8	3.8	2.5	2.4	2.5	1.8	2.2	2.3	4.1	3.3	2.9	2.7	3.2	2.5
4. Utilities and taxes	5.7	5.0	5.8	5.3	4.9	3.4	2.6	5.1	3.6	1.8	4.0	5.9	5.6	3.8	3.4	3.3	4.3	5.2	4.1
5. Schol.,bursaries,etc.	-	-	-	-	-	0.4	1.2	0.2	0.3	-	0.7	-	-	0.5	0.6	0.2	0.3	-	0.3
6. Other expenses	16.1	15.0	16.5	17.4	17.2	15.6	17.2	15.7	16.1	20.5	17.1	15.4	20.7	15.6	17.7	15.4	13.8	10.2	16.1
7. Internal cost alloc.	-	-	(2.7)	(2.0)	(0.8)	-	-	(1.2)	(1.5)	(1.3)	(0.3)	(0.3)	(0.4)	-	-	(1.2)	(2.4)	(0.3)	(0.8)
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NOTE: University of Toronto - College of Education figures are included
McMaster University - Expenses do not include a charge for use of the computer estimated at $400,000
University of Western Ontario - Books and periodicals includes the purchase of $25,000 of books and periodicals for instruction in the School of Library and Information Science.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 1B
OPERATING EXPENSE ANALYSIS

Provincially-Assisted Universities of Ontario
Percentage of Operating Expenses by Functional Area by University
Preliminary Budget for the Fiscal Year Ended April 30, 1973
(excluding Algoma and Hearst)

Functional Area / University	Instruction and Research			Library	Academic Computing	Academic Subtotal	Non-Academic Computing	Student Services	Administration	Physical Plant	Other	Total
	All Excluding Medicine	Medicine	Subtotal									
Brock	58.2	-	58.2	8.0	3.5	69.7	-	2.8	8.8	18.1	0.6	100.0
Carleton	61.4	-	61.4	9.3	2.4	73.1	1.8	2.5	6.8	13.5	2.3	100.0
Guelph (excl. OMAF)	58.2	-	58.2	6.4	4.0	68.6	1.0	3.7	6.0	18.9	1.8	100.0
(incl. OMAF)	60.1	-	60.1	4.8	3.4	68.3	0.8	2.8	6.6	19.9	1.6	100.0
Lakehead	61.2	-	61.2	7.5	2.7	71.3	1.8	2.4	7.5	15.4	1.6	100.0
Laurentian	59.4	-	59.4	9.7	1.7	70.8	1.7	4.2	8.2	13.1	2.0	100.0
Nipissing	60.0	-	60.0	8.1	-	68.1	-	1.2	22.5	5.5	2.7	100.0
McMaster	51.6	9.5	61.1	7.4	2.5	71.0	1.2	2.8	6.9	16.1	2.0	100.0
Ottawa	56.7	8.6	65.3	7.4	1.2	73.9	1.7	2.5	6.2	14.5	1.2	100.0
Queen's	56.6	10.5	67.1	7.5	2.8	77.4	1.2	2.4	5.6	11.8	1.6	100.0
Toronto	51.6	12.5	64.1	7.4	3.9	75.4	1.3	2.0	4.1	14.4	2.8	100.0
Scarborough	58.6	-	58.6	6.8	1.3	66.7	-	1.1	10.6	20.5	1.1	100.0
Erindale	59.3	-	59.3	6.2	1.2	66.7	-	1.2	11.0	18.7	2.4	100.0
Trent	58.2	-	58.2	9.9	1.1	69.2	0.6	2.8	8.8	14.7	3.9	100.0
Waterloo	58.4	-	58.4	7.5	5.8	71.7	1.9	5.2	6.9	12.9	1.4	100.0
Western	53.9	10.9	64.8	8.9	3.0	76.7	2.4	2.4	4.6	11.6	2.3	100.0
Windsor	61.5	-	61.5	8.8	1.5	71.8	0.9	2.8	5.9	16.2	2.4	100.0
York	65.5	-	65.5	8.4	2.8	76.7	0.9	2.5	4.4	11.4	4.1	100.0
Total	56.9	6.0*	62.9	7.7	3.0	73.6	1.4	2.7	5.8	14.3	2.2	100.0

NOTE: McMaster University - Expenses do not include a charge for use of the computer estimated at $400,000.
University of Toronto - College of Education figures are included.
University of Western Ontario - Library includes the purchase of $25,000 of books and periodicals for instruction in the School of Library and Information Science.

* This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 11.0 percentage.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 2
OPERATING REVENUE ANALYSIS

Provincially-Assisted Universities of Ontario
Percentage of Operating Revenue by Source of Revenue and Type of Fund
Preliminary Budget for the Fiscal Year Ended April 30th, 1973.
(excluding Algoma and Hearst)

Source of Funds \ University	Brock	Carl.	Guel. (Excl. ODAF)	Guel. (Incl. ODAF)	Lake.	Laur.	Nip.	McM.	Ott.	Queen	Tor.	Scarb.	Erin.	Trent	Wat.	West.	Wind.	York	Total
1. Government Grants																			
(i) Provincial																			
(a) Formula	65.5	72.9	80.8	60.6	67.6	56.6	65.9	77.9	74.6	79.1	78.0	71.9	68.2	52.7	77.2	77.0	72.6	74.4	74.0
(b) Principal & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c) Other	8.1	0.8	0.9	25.7	7.3	17.4	-	2.3	4.4	1.1	2.6	0.8	5.2	24.8	1.0	0.8	1.6	1.3	4.6
Total Provincial Grants	73.6	73.7	81.7	86.3	74.8	74.0	65.9	80.2	79.0	80.2	80.6	72.7	73.4	77.5	78.2	77.8	74.2	75.7	78.6
(ii) Federal	-	0.1	-	-	0.3	-	-	-	0.3	-	0.3	-	-	-	0.1	-	-	-	0.1
(iii) Other	-	-	-	-	0.7	-	-	-	-	-	0.0	-	-	-	0.1	0.4	-	-	0.1
2. Fees (a) Tuition	24.9	23.4	14.9	11.1	21.7	19.4	30.8	17.7	17.2	16.6	13.5	26.6	25.1	20.2	19.1	18.9	22.7	24.0	18.0
(b) Other	0.7	0.4	0.7	0.5	0.7	1.6	-	0.9	1.4	0.7	0.5	0.5	0.4	1.2	0.5	0.9	1.6	-	0.7
3. Long-Term Debt																			
(a) Provincial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	-	0.0	-	-	-	-	-	0.1	0.0	0.9	0.5	-	-	0.5	-	0.2	0.3	0.1	0.2
5. Other	0.8	2.4	2.7	2.1	1.8	5.0	3.3	1.1	2.1	1.6	4.6	0.2	1.1	0.6	2.0	1.8	1.2	0.2	2.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

4. GUIDELINES AND DEFINITIONS

30 June 1972

UNIVERSITIES OF ONTARIO

BUDGET FORECAST REPORTING

1972-73

GENERAL

The reporting format of the budget forecast for 1972-73 is confined to the revenue and expenses of the Operating fund. The criteria for the placement of a particular revenue or expense within the Operating fund is the same as that used within the financial records and/or financial statement of the university and should conform to the placement used in reporting upon the 'Actual' revenue and expenses for 1971-72.

Supplementary reporting is not required for the budget forecast and, therefore, the additional forms have not been provided. If you wish to comment on a "material" extraordinary or non-recurring item, this may be done on an attached schedule showing the necessary details, identifying the object of expense and the functional area.

GUIDELINES

The Guidelines and Definitions issued for the 1971-72 'Actual' reporting are to be applied in compiling the 1972-73 budget forecast report. You will note that certain objects of expense have been combined and a cross-reference table is set out on the attached sheet for clarification.

Actual 1971-72 Object of Expense	Budget Forecast 1972-73 Object of Expense
1. Salaries and Wages (i) Academic ranks (ii) Other instruction and research (iii) Other salaries and wages	1. Salaries and Wages (i) Academic ranks (ii) Other instruction and research (iii) Other salaries and wages
2. Fringe benefits	2. Fringe benefits
3. Books and periodicals	3. Books and periodicals
4. Furniture and equipment (a) Purchase (b) Rental	6. Other expenses
5. Operational supplies and expenses	
6. Cost of goods sold	
9. Renovations and alterations	
10. External contracted services	
12. Principal and interest repayments	
13. Land and site services	
14. Buildings	
15. Miscellaneous	
7. Utilities	4. Utilities and taxes
8. Taxes	
11. Scholarships, bursaries, etc.	5. Scholarships, bursaries, etc.
16. Internal cost allocation	7. Internal cost allocation

Budget forecast objects of expense were selected as follows:

1. Salaries and Wages
2. Fringe benefits - represent major costs of a relatively
3. Books and periodicals fixed nature.
4. Utilities and taxes

5. Scholarships, bursaries, etc. - will have future significance, particularly in 1973-74 with the intended graduate student bursary payment.

6. Other expenses - budgets for the objects included are of a more fluid nature and various units of university organization have discretionary powers over the allocation and re-allocation of the expense within the total budget framework.

7. Internal cost allocation - retained to allow for display of charge-outs or transfers, to arrive at net operating fund cost.

"UNALLOCATED" OR "RESERVE FOR SHORTFALL"

Included in the budget forecast may be amounts designated as Reserves for enrolment shortfall and/or contingencies or amounts which, at the date of reporting, have not been specifically allocated. The following treatment is recommended for such values -

(1) Include the amount in the expense reporting (using method (2) or (3) below) - do NOT apply as a reduction of revenue.

(2) Include in object of expense #6 "Other expenses" with a distribution into the "appropriate" functional column. Any distribution to a function may, of course, be completely arbitrary at the date of reporting, however it may be that the unallocated amounts are situated within a functional area, if so this should be reflected in the distribution. Amounts not distributed to specific functional areas should be included in the "Other" column.

OR (3) Distribute such amounts over the objects of expense to reflect the approximate future allocation, if and when the values are released for allocation.

23 June 1972

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES

OF THE UNIVERSITIES OF ONTARIO

FOR THE

COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES

FOR THE FISCAL PERIOD (10 MONTHS) ENDED APRIL 30TH 1972

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 18.

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

true consideration.

Submission of the report for the fiscal period ending April 30th 1972 is required by August 1st 1972 on the following basis:

One copy to: Council of Ontario Universities,
102 Bloor Street West,
Toronto 181, Ontario.

One copy to: Ministry of Colleges and Universities,
Operating Support Branch,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Separate reporting forms will be used for the submission of 1972-73 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

...../5

of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - services provided to students by the university outside of normal teaching, research and administrative services, which are provided at no specific charge or where a charge is included in the incidental fee structure of the university. This will include - Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. cultural, Student Centre costs, music, drama, etc., Co-ordination (Waterloo only). Do not include student activity fees collected

..../6

and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries

included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include under functional column "Physical Plant" only.
Include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds.

Note: Do not include taxes paid in relation to space rental. Include with other costs of space rental under Miscellaneous.

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

If externally contracted include in this object and do NOT include under

"External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the

Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Costs or revenue of identifiable or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

C. EXPENSES - (Page 12 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (The separation is the same as that used in the CAUBO reporting). The expenses in Ancillary Enterprises should include the full costs, both direct and indirect but excluding rental for use of university space.

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

..../7

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds _ the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

..../5

Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

5. INDIVIDUAL UNIVERSITY FINANCIAL INFORMATION

The following universities are included in this report:

Brock
Carleton
Guelph
Lakehead
Laurentian
  Nipissing
McMaster
Ottawa
Queen's
Toronto
  Scarborough
  Erindale
Trent
Waterloo
Windsor
York

(University) BROCK

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1972-73

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30th, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	3378		3378							3378
(ii) Other instruction and research	251		251							251
(iii) Other salaries and wages	421		421	322	107	138	512	603	13	2116
Sub-total	4050		4050	322	107	138	512	603	13	5745
2. Fringe benefits	396		396	37	12	15	56	71	1	588
Sub-total	4446		4446	359	119	153	568	674	14	6333
3. Books and periodicals				277				-	-	277
4. Utilities and taxes			-	-	-		-	-	-	479
5. Scholarships, bursaries, etc.	-		-	-				-	-	-
6. Other expenses	472		472	40	178	85	173	375	42	1365
7. Internal cost allocations										
TOTAL	4918	-	4918	676	297	238	791	1528	56	8454

	Computing
Computing Costs - Academic	297
- Non-academic	-
TOTAL (to agree with total of Computing column above)	297

August 3rd., 1972
Date

Reporting Officer

45

(University) BROCK

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	5,258
(b) Principal and interest repayments	
(c) Other Emergent grant & taxes	649
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	1,996
(b) Other	59
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	64
TOTAL REVENUE	8,026
TOTAL EXPENSES (brought forward from page B1)	8,454
Excess of Revenue over Expenses	(428)

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	2585	3277.5
	- Part-time F.T.E.	569.8	656.5
Graduate	- Full-time F.T.E	31	92.9
	- Part-time F.T.E.	1.2	4.8
TOTAL		3187.0	4031.7

(University) CARLETON

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	10,820		10,820							10,820
(ii) Other instruction and research	2,411		2,411							2,411
(iii) Other salaries and wages	1,418		1,418	1,413	648	446	1,501	1,278	193	6,897
Sub-total	14,649		14,649	1,413	648	446	1,501	1,278	193	20,128
2. Fringe benefits	1,210		1,210	132	61	35	155	135	23	1,751
Sub-total	15,859		15,859	1,545	709	481	1,656	1,413	216	21,879
3. Books and periodicals				920						920
4. Utilities and taxes								1,438		1,438
5. Scholarships, bursaries, etc.										
6. Other expenses	1,657		1,657	175	498	234	282	985	433	4,264
7. Internal cost allocations										
TOTAL	17,516		17,516	2,640	1,207	715	1,938	3,836	649	28,501

Computing Costs - Academic	679
- Non-academic	528
TOTAL (to agree with total of Computing column above)	1,207

August 1, 1972
Date

Reporting Officer

(University) CARLETON

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED Apri' 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	20,717
(b) Principal and interest repayments	
(c) Other	215
(ii) Federal	18
(iii) Other	
2. Fees (a) Tuition	6,663
(b) Other	100
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	4
5. Other	685
TOTAL REVENUE	28,402
TOTAL EXPENSES (brought forward from page B1)	28,501
Excess of Revenue over Expenses	(99)

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	8148.0	10184.0
	- Part-time F.T.E.	2504.5	2735.5
Graduate	- Full-time F.T.E	720.0	2264.3
	- Part-time F.T.E.	136.2	388.4
TOTAL		11,508.7	15,572.2

GUELPH

(University) GUELPH

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

EXCLUDES CONTRACT WITH O.M.A.F. FOR RESEARCH AND SERVICES

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	10,247									10,247
(ii) Other instruction and research	1,079									1,079
(iii) Other salaries and wages	2,561			992	784	811	948	2,989	340	9,425
Sub-total	13,887			992	784	811	948	2,989	340	20,751
2. Fringe benefits	1,261			91	74	63	92	293	33	1,907
Sub-total	15,148			1,083	858	874	1,040	3,282	373	22,658
3. Books and periodicals				620						620
4. Utilities and taxes								1,688		1,688
5. Scholarships, bursaries, etc.										
6. Other expenses	1,670			148	596	208	701	1,268	152	4,743
7. Internal cost allocations								(788)		(788)
TOTAL	16,818	NIL		1,851	1,454	1,082	1,741	5,450	525	28,921

Computing Costs - Academic	1,166
- Non-academic	288
TOTAL (to agree with total of Computing column above)	1,454

August 3, 1972
Date

Reporting Officer

51

(University) GUELPH

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

EXCLUDES CONTRACT WITH O.M.A.F. FOR RESEARCH AND SERVICES

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	23,164
(b) Principal and interest repayments	
(c) Other	266
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	4,259
(b) Other	198
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	783
TOTAL REVENUE	28,670
TOTAL EXPENSES (brought forward from page B1)	28,921
Excess of Revenue over Expenses	(251)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.		
- Part-time F.T.E.		
Graduate - - Full-time F.T.E		
- Part-time F.T.E.		
TOTAL		

(University) GUELPH

Page 31

FINANCIAL [illegible]
UNIVERSITIES [illegible]

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

TOTAL - INCLUDING CONTRACT WITH O.M.A.F. FOR RESEARCH AND SERVICES

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	[illegible]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1. Salaries and Wages										
(i) Academic ranks	12,611									12,611
(ii) Other instruction and research	1,330									1,330
(iii) Other salaries and wages	4,808			992	855	811	1,395	4,202	414	13,477
Sub-total	18,749			992	855	811	1,395	4,202	414	27,418
2. Fringe benefits	1,687			91	81	63	135	413	39	2,509
Sub-total	20,436			1,083	936	874	1,530	4,615	453	29,927
3. Books and periodicals				620						620
4. Utilities and taxes								2,054		2,054
5. Scholarships, bursaries, etc.										
6. Other expenses	2,684			148	650	208	1,033	1,782	174	6,679
7. Internal cost allocations								(788)		(788)
TOTAL	23,120	NIL		1,851	1,586	1,082	2,563	7,663	627	38,492

Computing Costs - Academic	1,298
- Non-academic	288
TOTAL (to agree with total of Computing column above)	1,586

53

[illegible]
Date

[illegible]
Reporting Officer

(University) GUELPH

FINANCIAL REPORTING SYSTEM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

TOTAL - INCLUDING CONTRACT WITH O.M.A.F. FOR RESEARCH AND SERVICES

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	23,164
(b) Principal and interest repayments	
(c) Other	266
O.M.A.F. - Research & Services Contract	9,571
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	4,259
(b) Other	198
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	783
TOTAL REVENUE	38,241
TOTAL EXPENSES (brought forward from page B1)	38,492
Excess of Revenue over Expenses	(251)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	8031	13,086.5
- Part-time F.T.E.	140	145.0
Graduate - - Full-time F.T.E	500	2,181.0
- Part-time F.T.E.	27	111.6
TOTAL	8698	15,524.1

LAKEHEAD

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1. Salaries and Wages										
(i) Academic ranks	4,195		4,195							4,195
(ia) Other instruction and research	245		245							245
(ii) Other salaries and wages	736		736	420	247	150	333	881	70	3,137
Sub-total	5,176		5,176	420	247	150	333	881	70	7,577
2. Fringe benefits	396		396	32	19	10	55	70	24	606
Sub-total										
3. Books and periodicals				295						295
4. Utilities and taxes								527		527
5. Scholarships, bursaries, etc.										
6. Other expenses	1,018		1,018	56	217	94	120	259	81	1,855
Inter-unit cost allocations								(84)		(84)
TOTAL	6,590		6,590	803	483	254	608	1,533	175	10,776

Computing Costs - Academic	290
- Non-academic	193
TOTAL (to agree with total of Computing column above)	483*

September 29th, 1972,
Date

[signature]

(...) LAKEHEAD

OPERATING REVENUE BY SOURCE — REVISED
BUDGET FORECAST FOR THE FISCAL YEAR ENDED 1972 - 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	$ 5,352
(b) Principal and interest repayments	
(c) Other	715
(ii) Federal	25
(iii) Other	71
2. Fees (a) Tuition	2,137
(b) Other	72
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	176
TOTAL REVENUE	$ 9,848
TOTAL EXPENSES (brought forward from page B1)	10,776
Excess of Revenue over Expenses	$ (928)

See year-ended April 30, 1972 Appropriation of $491,000

PER UAR-1	Number	[illegible]
Undergraduate - Full-time F.T.E.	2,702	3,735
- Part-time F.T.E.	753	781
Graduate - Full-time F.T.E	107	341
- Part-time F.T.E.	10	23
TOTAL	3,[illegible]	4,801

57

(University) Laurentian

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	3,524	-	3,524							3,524
(ii) Other instruction and research	429	-	429							429
(iii) Other salaries and wages	329	-	329	430	157	223	539	449	43	2,170
Sub-total	4,282	-	4,282	430	157	223	539	449	43	6,123
2. Fringe benefits	297	-	297	30	11	17	42	45	3	445
Sub-total	4,579	-	4,579	460	168	240	581	494	46	6,568
3. Books and periodicals	-	-	-	322	-	-	-	-	-	322
4. Utilities and taxes	-	-	-	-	-	-	-	292	-	292
5. Scholarships, bursaries, etc.	-	-	-	-	-	33	-	-	-	33
6. Other expenses	494	-	494	48	128	83	119	337	125	1,334
7. Internal cost allocations	-	-	-	-	-	-	-	-	-	-
TOTAL	5,073	-	5,073	830	296	356	700	1,123	171	8,549

Computing Costs - Academic	148
- Non-academic	148
TOTAL (to agree with total of Computing column above)	296

59

September 6, 1972
Date

Reporting Officer

(University) Laurentian

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	4,506
(b) Principal and interest repayments	-
(c) Other	1,385
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	1,542
(b) Other	127
3. Long Term Debt	
(a) Provincial	-
(b) Other	-
4. Gifts, Donations and Non-Government Grants	-
5. Other	397
TOTAL REVENUE	7,957
TOTAL EXPENSES (brought forward from page B1)	8,549
Excess of Revenue over Expenses	(592)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	2055.0	2618.5
- Part-time F.T.E.	620.3	701.1
Graduate - Full-time F.T.E	34.0	111.0
- Part-time F.T.E.	3.3	8.8
TOTAL	2712.6	3439.4

Data for Algoma has not been included.

(University) Nipissing University College
North Bay, Ontario
(affiliated with Laurentian University)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED
(In thousands of dollars)

Functional Area / Object of Expense	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	$330		$330							$330
(ii) Other instruction and research										
(iii) Other salaries and wages	1		1	$23			$101	$14		139
Sub-total	331		331	23			101	14		469
2. Fringe benefits	19		19	1			4	1		25
Sub-total	350		350	24			105	15		494
3. Books and periodicals				25						25
4. Utilities and taxes								17		17
5. Scholarships, bursaries, etc.						$8				8
6. Other expenses	44		44	4			43	4	$18	113
7. Internal cost allocations										
TOTAL	$394		$394	$53		$8	$148	$36	$18	$657

Computing Costs - Academic	
- Non-academic	
TOTAL (to agree with total of Computing column above)	

18/9/72
Date

Reporting Officer
W. J. Hotten
Business Manager

(University) Nipissing University College
North Bay, Ontario
(affiliated with Laurentian University)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	$442
(b) Principal and interest repayments	
(c) Other	
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	207
(b) Other	
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	22
TOTAL REVENUE	671
TOTAL EXPENSES (brought forward from page B1)	657
Excess of Revenue over Expenses	$ 14

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	155	155
	- Part-time F.T.E.	1045	190
Graduate	- Full-time F.T.E		
	- Part-time F.T.E.		
TOTAL			

HEARST

Data for Hearst has not been included.

[redacted] University

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	10,549	1,777	12,326							12,326
(ii) Other instruction and research	2,595	40	2,635							2,635
(iii) Other salaries and wages	1,713	540	2,253	1,416	816	600	1,949	2,524	194	9,752
Sub-total	14,857	2,357	17,214	1,416	816	600	1,949	2,524	194	24,713
2. Fringe benefits	1,604	503	2,107	151	107	69	239	249	21	2,943
Sub-total	16,461	2,860	19,321	1,567	923	669	2,188	2,773	215	27,656
3. Books and periodicals				873						873
4. Utilities and taxes								1,809		1,809
5. Scholarships, bursaries, etc.						76				76
6. Other expenses	1,916	511	2,427	184	580	266	269	1,356	508	5,590
7. Internal cost allocations					(186)	(22)		(208)		(416)
TOTAL	18,377	3,371	21,748	2,624	1,317	989	2,457	5,730	723	35,588

Computing Costs - Academic	882
- Non-academic	435
TOTAL (to agree with total of Computing column above)	1,317

July 28, 1972
Date

Reporting Officer
Comptroller

(University) McMaster University

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	26,896
(b) Principal and interest repayments	-
(c) Other	798
(ii) Federal	-
(iii) Other	-
2. Fees (a) Tuition	6,122
(b) Other	301
3. Long Term Debt	
(a) Provincial	-
(b) Other	-
4. Gifts, Donations and Non-Government Grants	35
5. Other	396
TOTAL REVENUE	34,548
TOTAL EXPENSES (brought forward from page B1)	35,588 *
Excess of Revenue over Expenses	(1,040)

* The expenditures do not include a charge for the use of the computer. This charge is estimated at $400,000.

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	7,841.0	12,228.0
- Part-time F.T.E.	1,292.2	1,821.9
Graduate - Full-time F.T.E	1,266.0	5,182.3
- Part-time F.T.E.	149.7	446.3
TOTAL	10,548.9	19,278.5

OTTAWA

(University) of Ottawa

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	14,848	2,125	16,973							16,973
(ii) Other instruction and research	1,377	54	1,431							1,431
(iii) Other salaries and wages	3,114	805	3,919	1,693	634	669	1,820	2,218	152	11,105
Sub-total	19,339	2,984	22,323	1,693	634	669	1,820	2,218	152	29,509
2. Fringe benefits	1,779	296	2,075	164	56	52	191	220	26	2,784
Sub-total	21,118	3,280	24,398	1,857	690	721	2,011	2,438	178	32,293
3. Books and periodicals				964						964
4. Utilities and taxes								1,494		1,494
5. Scholarships, bursaries, etc.							2		106	108
6. Other expenses	2,026	237	2,263	175	557	299	559	2,516	199	6,568
7. Internal cost allocations					(50)		(24)	(543)		(617)
TOTAL	23,144	3,517	26,661	2,996	1,197	1,020	2,548	5,905	483	40,810

Computing Costs - Academic	503
- Non-academic	694
TOTAL (to agree with total of Computing column above)	1,197

July 28, 1972
Date

Reporting Officer

(University) of Ottawa

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	30,516
(b) Principal and interest repayments	
(c) Other	1,816
(ii) Federal	128
(iii) Other	
2. Fees (a) Tuition	7,017
(b) Other	590
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	10
5. Other	852
TOTAL REVENUE	40,929
TOTAL EXPENSES (brought forward from page B1)	40,810
Excess of Revenue over Expenses	119

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	7,721.0	12,376.0
- Part-time F.T.E.	1,950.5	2,301.8
Graduate - Full-time F.T.E	1,389.0	4,731.0
- Part-time F.T.E.	429.3	1,771.5
TOTAL	11,489.8	21,180.3

QUEEN'S

(University) Queen's University at Kingston

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	10,597	2,231								12,828
(ii) Other instruction and research	2,041	146								2,187
(iii) Other salaries and wages	2,720	816		1,618	780	602	1,655	2,159	202	10,552
Sub-total	15,358	3,193		1,618	780	602	1,655	2,159	202	25,567
2. Fringe benefits	1,434	319		90	40	35	163	261	36	2,378
Sub-total	16,792	3,512		1,708	820	637	1,818	2,420	238	27,945
3. Books and periodicals				909						909
4. Utilities and taxes								656		656
5. Scholarships, bursaries, etc.										
6. Other expenses	3,870	346		125	919	238	336	1,326	327	7,487
7. Internal cost allocations					(264)		(97)	(100)		(461)
TOTAL	20,662	3,858	24,520	2,742	1,475	875	2,057	4,302	565	36,536

Computing Costs - Academic	1,030
- Non-academic	445
TOTAL (to agree with total of Computing column above)	1,475

July 26, 1972
Date

Reporting Officer

(University) Queen's University at Kingston

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	28,820
(b) Principal and interest repayments	
(c) Other	402
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	6,061
(b) Other	270
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	310
5. Other	568
TOTAL REVENUE	36,431
TOTAL EXPENSES (brought forward from page B1)	36,536
Excess of Revenue over Expenses	(105)

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	8045	14,018.0
	- Part-time F.T.E.	1266	1,446.7
Graduate	- Full-time F.T.E	943	3,918.0
	- Part-time F.T.E.	178	423.1
TOTAL		10,432	19,805.8

iversity) ST. GEORGE CAMPUS *
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Salaries and Wages										
(i) Academic ranks	31,234	7,175	38,409							38,409
(ii) Other instruction and research	5,249	298	5,547							5,547
(iii) Other salaries and wages	8,355	3,156	11,511	5,166	2,524	1,167	3,737	6,469	852	31,426
Sub-total	44,838	10,629	55,467	5,166	2,524	1,167	3,737	6,469	852	75,382
Fringe benefits	3,680	1,284	4,964	464	214	87	323	550	62	6,664
Sub-total	48,518	11,913	60,431	5,630	2,738	1,254	4,060	7,019	914	82,046
Books and periodicals				1,900						
Utilities and taxes								4,253		4,253
Scholarships, bursaries, etc.						800				800
Other expenses	6,647	1,471	8,118	387	2,811	126	285	4,478	2,039	18,244
Internal cost allocations								(306)		(306)
TOTAL	55,165	13,384	68,549	7,917	5,549	2,180	4,345	15,444	2,953	106,937

Computing Costs - Academic	4,214
- Non-academic	1,335
TOTAL (to agree with total of Computing column above)	5,549

August 1, 1972. (Revised September 15/72)
Date

J.H. Lee
Reporting Officer J.H. Lee, Comptroller.

* 1972-73 budget includes the Faculty of Education formerly known as the College of Education.

(University) ST. GEORGE CAMPUS
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	82,765
(b) Principal and interest repayments	
(c) Other	2,770
(ii) Federal	288
(iii) Other	6
2. Fees (a) Tuition	14,318
(b) Other	514
3. Long Term Debt	--
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	498
5. Other	4,960
TOTAL REVENUE	106,119
TOTAL EXPENSES (brought forward from page B1)	106,937
Excess of Revenue over Expenses	(818)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	17,644.0	33,163.8
- Part-time F.T.E.	3,334.5	4,526.0
Graduate - Full-time F.T.E	4,307.0	15,916.1
- Part-time F.T.E.	448.5	1,578.5
TOTAL	25,734.0	55,184.4

SCARBOROUGH

(University) SCARBOROUGH COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										$000
(i) Academic ranks	2,101		2,101							2,101
(ii) Other instruction and research	520		520							520
(iii) Other salaries and wages	409		409	236	46	63	264	734	21	1,773
Sub-total	3,030		3,030	236	46	63	264	734	21	4,394
2. Fringe benefits	256		256	23	4	4	20	61	1	369
Sub-total	3,286		3,286	259	50	67	284	795	22	4,763
3. Books and periodicals	-0-		-0-	139	-0-	-0-	-0-	-0-	-0-	139
4. Utilities and taxes	-0-		-0-	-0-	-0-	-0-	-0-	364	-0-	364
5. Scholarships, bursaries, etc.	-0-		-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
6. Other expenses	347		347	21	31	2	375	135	45	956
7. Internal cost allocations	-0-		-0-	-0-	-0-	-0-	-0-	(21)	-0-	(21)
TOTAL	3,633	-0-	3,633	419	81	69	659	1,273	67	6,201

Computing Costs - Academic	81
- Non-academic	-0-
TOTAL (to agree with total of Computing column above)	81

August 1, 1972.
Date

Reporting Officer

(University) SCARBOROUGH COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	4,118
(b) Principal and interest repayments	-0-
(c) Other	47
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	1,521
(b) Other	28
3. Long Term Debt	--
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	11
TOTAL REVENUE	5,725
TOTAL EXPENSES (brought forward from page B1)	6,201
Excess of Revenue over Expenses	(476)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	2,213.0	2,655.6
- Part-time F.T.E.	437.3	524.8
Graduate - - Full-time F.T.E		
- Part-time F.T.E.		
TOTAL	2,650.3	3,180.4

ERINDALE

(University) ERINDALE COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	2,029		2,029							2,029
(ii) Other instruction and research	446		446							446
(iii) Other salaries and wages	418		418	213	33	59	234	605	56	1,618
Sub-total	2,893		2,893	213	33	59	234	605	56	4,093
2. Fringe benefits	234		234	16	3	4	20	50	5	332
Sub-total	3,127		3,127	229	36	63	254	655	61	4,425
3. Books and periodicals	-0-		-0-	140	-0-	-0-	-0-	-0-	-0-	140
4. Utilities and taxes	-0-		-0-	-0-	-0-	-0-	-0-	346	-0-	346
5. Scholarships, bursaries, etc.	-0-		-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
6. Other expenses	529		529	13	36	8	427	175	89	1,277
7. Internal cost allocations	-0-		-0-	-0-	-0-	-0-	-0-	(22)	-0-	(22)
TOTAL	3,656	-0-	3,656	382	72	71	681	1,154	150	6,166

Computing Costs - Academic	72
- Non-academic	-0-
TOTAL (to agree with total of Computing column above)	72

August 1, 1972.
Date

Reporting Officer J.H. Lee,
Comptroller

(University) ERINDALE COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	3,884
(b) Principal and interest repayments	-0-
(c) Other	295
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	1,433
(b) Other	25
3. Long Term Debt	--
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	
5. Other	60
TOTAL REVENUE	5,697
TOTAL EXPENSES (brought forward from page B1)	6,166
Excess of Revenue over Expenses	(469)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	2,188.0	2,625.6
- Part-time F.T.E.	313.5	376.2
Graduate - - Full-time F.T.E		
- Part-time F.T.E.		
TOTAL	2,501.5	3,001.8

(University) TRENT

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973.
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	2,899		2,899							2,899
(ii) Other instruction and research	15		15							15
(iii) Other salaries and wages	553		553	347		123	467	612	28	2,130
Sub-total	3,467		3,467	347		123	467	612	28	5,044
2. Fringe benefits	313		313	30		10	44	60	2	459
Sub-total	3,780		3,780	377		133	511	672	30	5,503
3. Books and periodicals				299						299
4. Utilities and taxes								276		276
5. Scholarships, bursaries, etc.						33				33
6. Other expenses	433		433	44	115	39	129	119	252	1,131
7 Internal cost allocations										
TOTAL	4,213		4,213	720	115	205	640	1,067	282	7,242

Computing Costs - Academic	75
- Non-academic	40
TOTAL (to agree with total of Computing column above)	115

July 27, 1972.
Date
Revised August 21, 1972.

P. Clark
Reporting Officer

(University) TRENT

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	3,677
(b) Principal and interest repayments	
(c) Other	1,732
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	1,407
(b) Other	81
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	40
5. Other	42
TOTAL REVENUE	6,979
TOTAL EXPENSES (brought forward from page B1)	7,242
Excess of Revenue over Expenses (Deficiency)	(263)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	1,950.0	2,397.0
- Part-time F.T.E.	360.0	403.0
Graduate - Full-time F.T.E	18.0	64.0
- Part-time F.T.E.	-	-
TOTAL	2,328.0	2,864.0

Revised 15 September 1972

WATERLOO

(University) University of Waterloo

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	13,992		13,992							13,992
(ii) Other instruction and research	2,043		2,043							2,043
(iii) Other salaries and wages	2,885		2,885	1,491	1,607	1,365	2,146	2,942	86	12,522
Sub-total	18,920		18,920	1,491	1,607	1,365	2,146	2,942	86	28,557
2. Fringe benefits	1,533		1,533	106	107	91	168	332	4	2,341
Sub-total	20,453		20,453	1,597	1,714	1,456	2,314	3,274	90	30,898
3. Books and periodicals	-		-	1,355	-	-	-	-	-	1,355
4. Utilities and taxes	-		-	-	-	-	-	1,413	-	1,413
5. Scholarships, bursaries, etc.	-		-	-	-	240	-	-	-	240
6. Other expenses	3,630		3,630	126	1,424	448	525	627	520	7,300
7. Internal cost allocations										
TOTAL	24,083		24,083	3,078	3,138	2,144	2,839	5,314	610	41,206

Computing Costs - Academic	2,373
- Non-academic	765
TOTAL (to agree with total of Computing column above)	3,138

10 August 1972
Date

Reporting Officer

(University) University of Waterloo

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	30,135.5
(b) Principal and interest repayments	-
(c) Other	379.4
(ii) Federal	30.0
(iii) Other	32.0
2. Fees (a) Tuition	7,449.0
(b) Other	187.7
3. Long Term Debt	
(a) Provincial	-
(b) Other	-
4. Gifts, Donations and Non-Government Grants	-
5. Other	783.2
TOTAL REVENUE	38,996.8
TOTAL EXPENSES (brought forward from page B1)	41,206.0
Excess of Revenue over Expenses	(2,209.2)

PER UAR-1 - AS REVISED	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	9,886.F	15,281.6
- Part-time F.T.E.	567.2	738.2
Graduate - Full-time F.T.E	1,037.6	4,853.2
- Part-time F.T.E.	91.9	421.4
TOTAL	11,582.8	21,294.4

WESTERN

(University) University of Western Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	16,159	3,557	19,716							19,716
(ii) Other instruction and research	1,574	92	1,666							1,666
(iii) Other salaries and wages	3,588	886	4,474	2,388	944	766	1,661	3,390	230	13,853
Sub-total	21,321	4,535	25,856	2,388	944	766	1,661	3,390	230	35,235
2. Fringe benefits	2,059	439	2,498	231	91	74	160	327	22	3,403
Sub-total	23,380	4,974	28,354	2,619	1,035	840	1,821	3,717	252	38,638
3. Books and periodicals		-		1,415*	-	-	-	-	-	1,415
4. Utilities and taxes	-	-	-	-	-	-	-	1,615	-	1,615
5. Scholarships, bursaries, etc.	-	-	-	-	-	100	-	-	-	100
6. Other expenses	2,856	333	3,189	271	1,745	227	445	710	876	7,463
7. Internal cost allocations	-	-	-	-	(159)	-	-	(409)	-	(568)
TOTAL	26,236	5,307	31,543	4,305	2,621	1,167	2,266	5,633	1,128	48,663

	Computing
Computing Costs - Academic	1,451
- Non-academic	1,170
TOTAL (to agree with total of Computing column above)	2,621

July 28th, 1972
Date

Reporting Officer

*Includes $25. books bought for Instruction in the School of Library and Information Science.

(University) University of Western Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED April 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	$ 36,994
(b) Principal and interest repayments	-
(c) Other	362
(ii) Federal	-
(iii) Other	215
2. Fees (a) Tuition	9,082
(b) Other	426
3. Long Term Debt	
(a) Provincial	-
(b) Other	-
4. Gifts, Donations and Non-Government Grants	84
5. Other	858
TOTAL REVENUE	$ 48,021
TOTAL EXPENSES (brought forward from page B1)	48,663
Excess of Revenue over Expenses	$ (642)

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	11,851	17,953.0
	- Part-time F.T.E.	2,040	2,254.7
Graduate	- Full-time F.T.E	1,464	5,272.2
	- Part-time F.T.E.	106.5	474.0
TOTAL		15,461.5	25,953.9

WINDSOR

(University) UNIVERSITY OF WINDSOR

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	8,864		8,864							8,864
(ii) Other instruction and research	615		615							615
(iii) Other salaries and wages	1,908		1,908	1,167	221	321	983	2,441	34	7,075
Sub-total	11,387		11,387	1,167	221	321	983	2,441	34	16,554
2. Fringe benefits	975		975	116	25	30	106	335	4	1,591
Sub-total	12,362		12,362	1,283	246	351	1,089	2,776	38	18,145
3. Books and periodicals	-		-	604	-	-	-	-	-	604
4. Utilities and taxes	-		-	-	-	-	-	969	-	969
5. Scholarships, bursaries, etc.	-		-	-	-	-	-	-	70	70
6. Other expenses	1,374		1,374	80	331	201	241	350	509	3,086
7. Internal cost allocations	-		-	-	(38)	-	(18)	(489)	-	(545)
TOTAL	13,736		13,736	1,967	539	552	1,312	3,606	617	22,329

Computing Costs - Academic	339
- Non-academic	200
TOTAL (to agree with total of Computing column above)	539

September 14, 1972
Date

Reporting Officer

(University) OF WINDSOR

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	15,586,
(b) Principal and interest repayments	-
(c) Other	349
(ii) Federal	
(iii) Other	
2. Fees (a) Tuition	4,875
(b) Other	351
3. Long Term Debt	
(a) Provincial	
(b) Other	
4. Gifts, Donations and Non-Government Grants	70
5. Other	251
TOTAL REVENUE	21,482
TOTAL EXPENSES (brought forward from page B1)	22,329
Excess of Revenue over Expenses	(847)

PER UAR-1	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	5718.0	8,952.4
- Part-time F.T.E.	1940.4	1,228.0
Graduate - - Full-time F.T.E	390.0	1,456.0
- Part-time F.T.E.	43.0	113.2
TOTAL	8091.4	11,749.6

46

(University) YORK

Page B1

FINANCIAL DATA BANK PROJECT
UNIVERSITY OF TORONTO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	Total
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	18,797		18,797							18,797
(ii) Other instruction and research	1,540		1,540							1,540
(iii) Other salaries and wages	4,214		4,214	1,933	773	846	1,579	2,381	682	12,408
Sub-total	24,551		24,551	1,933	773	846	1,579	2,381	682	32,745
2. Fringe benefits	1,991		1,991	171	76	72	135	227	61	2,733
Sub-total	26,542		26,542	2,104	849	918	1,714	2,608	743	35,478
3. Books and periodicals	-		-	1,319	-	-	-	-	60	1,379
4. Utilities and taxes	-		-	-	-	-	-	1,965	290	2,255
5. Scholarships, bursaries, etc.	-		-	-	-	-	-	-	-	-
6. Other expenses	1,875		1,875	237	731	190	190	498	708	4,429
7. Internal cost allocations	-		-	-	-	-	-	(130)	-	(130)
TOTAL	28,417		28,417	3,660	1,580	1,108	1,904	4,941	1,801	43,411

Computing Costs - Academic	1,197
- Non-academic	383
TOTAL (to agree with total of Computing column above)	1,580

20 July, 1972
Date

Reporting Officer

H. B. Parkes
Vice-President (Finance)

(University) YORK

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDED APRIL 30, 1973.
(In thousands of dollars)

Source of Revenue \ Type of Fund	OPERATING
1. Government Grants	
(i) Provincial:	
(a) Formula	$ 32,320
(b) Principal and interest repayments	-
(c) Other	570
(ii) Federal	-
(iii) Other	-
2. Fees (a) Tuition	10,423
(b) Other	-
3. Long Term Debt	
(a) Provincial	-
(b) Other	-
4. Gifts, Donations and Non-Government Grants	30
5. Other	68
TOTAL REVENUE	43,411
TOTAL EXPENSES (brought forward from page B1)	43,411
Excess of Revenue over Expenses	00

PER UAR-1 (March 29/72 report)	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	11,677	15,337
- Part-time F.T.E.	3,379	4,187
Graduate - Full-time F.T.E	925	3,408
- Part-time F.T.E.	268	729
TOTAL	16,249	23,661

100